

**THE EFFECT OF TAXPAYER REGULATIONS UNDERSTANDING, TAXPAYER
AWARENESS, TAX SANCTIONS, TAX AUTHORITIES SERVICES, AND
RELIGIOSITY TOWARDS TAXPAYER COMPLIANCE**
(Study of Boarding House Owners in Sleman Regency about Regional Regulations Number 1
in 2011 Boarding House Tax Category)

Oleh :

Dewi Alfiani

Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis

Universitas Muhammadiyah Yogyakarta

Email :

dewialfiani@outlook.com

ABSTRACT : One of the Local Revenue is a local tax. The amount of local tax of each region is different, determined by Regional Regulation. Sleman is one of the area that impose tax for tax boarding houses more than 10 rooms. Knowing the tax compliance is the goal of this research and independent variable in this research grouped into 5 by taxpayer regulations understanding, taxpayer awareness, tax sanctions, tax authorities services, and religiosity and dependent variable is taxpayer compliance. In this study researcher receipts quantitative research. Primary data has obtained by questionnaires that shared with taxpayer of boarding houses in Sleman regency. the results showed that taxpayer regulations understanding, taxpayer awareness, and tax sanctions has positive effect to tax compliance of boarding houses, while tax authorities service and religiosity has no positive effect to tax compliance of boarding houses.

Keyword : Taxpayer Regulations Understanding, Tax Awareness, Tax Sanctions, Tax Authorities Services, Religiosity, and Tax Compliance.

INTRODUCTION

The Regional Revenue Service is a government institution which its duty is to raise funds from the public in the form of taxes will then be used for development and financing which is welfare of society. Based on Law no. 28 of 2009 Article 2 paragraph (1) on local taxes and user charges there are five types of local taxes they are motor vehicle tax, customs duties name of motor vehicle, motor vehicle fuel tax, water tax surfaces and cigarette tax. There are types of local taxes for Regencies / municipalities, including a tax for boarding

house. A boarding house tax is one of the local taxes that constitutes category of hotel tax. The boarding house tax is the tax imposed to ownership of a boardinghouse business that has rooms more than 10 and rented out. In big cities the business growth of boardinghouses very high, because the number of open jobs in large cities opening and the numerous of employees come from out of town so requires a boarding house as a place to live. The city inside there are many colleges will also make boarding house business increase because many of them are from outside the city.

Implementation of taxes on boarding houses imposed by the government area of Sleman Regency not necessarily will directly increase regional income. Given that each Taxpayer has a varies response upon the imposition of taxes on boarding houses. Some rejection from the community related to the enactment of local regulations related to boarding house taxes also has happening a lot in Sleman Regency because the income of a boarding house is not the same as the hotel's income. In the rejection the people say do not agree if the tariffs are charged the same as the hotel tax rate, they argue that revenue of boardinghouse in a month equal to hotel income in day, so do not agree if the rate charged is the same (Haluan, 2016).

Since enacted in 2011, the implementation of this regulation (taxes boarding house) impressed not run according to the provisions. In that sense, not yet formed the same understanding between the regulators that is local governments and regulators (boarding house owners). In addition, the socialization surrounding tax collection so far is still not able shows the existence of Sleman's Regioanal Regulation number 1 of the year 2011. Response of society is quite diverse, some refuse because they think this will only incriminate the students because indirectly this regulation will increase the price of boardinghouse rent in the Sleman Regency. But there are others who agree with the local regulation because it felt the tax revenue of the Sleman Regency would be the greater the funds available for development and prosperity of Sleman Regency community will also be higher. They hoping with the increasing amount of funds received by the local government will make the better performance of the government itself (Andalas, 2013).

LITERATURE REVIEW

Theory of Planned Behavior

Theory of Planned Behavior is the theory that explains that an individual's behavior is influenced by desires and judgment. Theory of planned behavior is the perfect blend of reason action theory developed by Ajzen (2005). The main focus of both theories almost the

same intention of the individual to perform certain behaviors. Motivational factors that influence individual behavior can be seen from the intention. Intention is an indication to see how far someone wants to try and how much effort the individual does to be able to a behavior.

Attribution Theory

Attribution theory explains the process of how we determine causes and motives about one's behavior. This theory explains that when an individual observes a person's behavior, then that individual will try to determine whether the behavior is caused internally or external (Robbins and Judge, 2008). Internally induced behavior means that behavior believed to be under the control of an individual's person. Behavior that is externally meant that behavior is regarded as the result of external causes, such as being forced to do something because of the situation.

METHODS

The population of this research are taxpayers who have boarding house more than 10 rooms and rented in the Sleman Regency. The sampling technique used in this research was convenience sampling. Convenience sampling is sample selection methods obtained from the size of the population based ease, ie the ease to select the desired sample from population with easy data (Sekaran, 2009). The type of data used in this study is primary data. Primary data is a type of data derived from interviews or questionnaires or data obtained directly by researcher using a technique of gathering information by compiling a list of questions give to respondents.

The dependent variables of this research is taxpayer compliance. This is measured using 4 question instruments from the research conducted by Mutia (2014). Then, the independent variable are, tax regulations understanding, taxpayer awareness, tax sanctions, tax authorities services, and religiosity. Tax regulation understanding was measured using 6 questions based on research conducted Rahmanto (2015). Taxpayer awareness was measured using three question instruments from Rahmanto's research (2015) and two question instruments from Safri's research (2013). Tax sanctions variable used three question instruments adopted from Rahmanto's research (2015) and two question instruments from Lestari (2016). Tax authorities service was measured using 5 question instruments based on Alfiah's research (2014). Then, religiosity was measured using four question instruments based on Winda (2012), Basri (2012), and two questions from Arum (2012). Each question was measured using Likert scale.

The regression equation used to test the hypothesis in the study is as follows :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \varepsilon$$

Explanation:

Y : Taxpayer Compliance

α : Intercept value (constant)

$\beta_1.. \beta_n$: Regression Coefficient

X₁ : Taxpayer Regulations Understanding

X₂ : Taxpayer Awareness

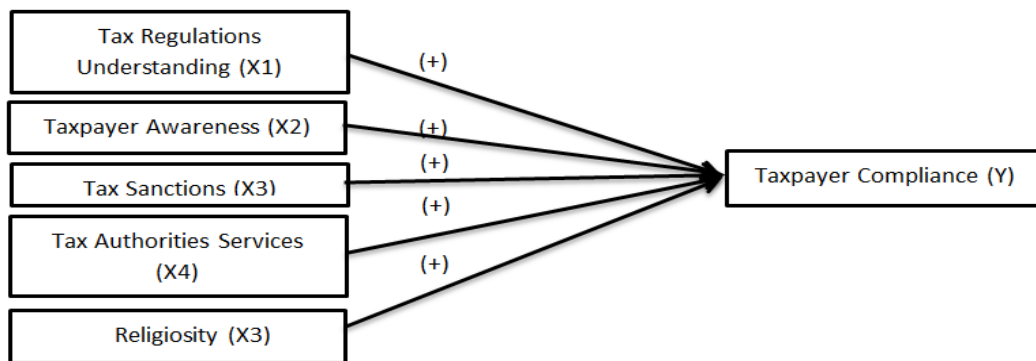
X₃ : Tax Sanctions

X₄ : Tax Authorities Services

X₅ : Religiosity

ε : error

Figure 1.2 Research Model



RESULT AND ANALYSIS

Hypothesis in these research are :

H1: Tax regulation understanding has a positive effect on taxpayer compliance

H2: Taxpayers awareness has a positive effect on taxpayers compliance

H3: Tax sanctions have a positive effect on taxpayer compliance.

H4: Tax authorities services have a positive effect on taxpayer compliance

H5: Religiosity has a positive effect on taxpayer compliance

Validity Test

Validity testing uses the Pearson's correlation correlation technique. Instrument questions will be said to be valid if each question has a score with a significant value <0.05 . Based on the validity test that has been presented above, it is known that all questions have a significant value <0.05 , then all the questions in this study are declared valid. Except, for the

Tax Sanctions Question Number 3 variable which is worth $0.262 > 0.05$, it means that the question is invalid and will then be deleted for further data processing.

Reliability Test

Tabel 4.7
Reliability Test

Variable	Cronbach's Alpha	Explanation
Tax regulation understanding (X1)	0.760	Reliable
Taxpayer Awareness (X2)	0.762	Reliable
Tax Sanctions (X3)	0.734	Reliable
Tax Authorities Service (X4)	0.724	Reliable
Religiosity (X5)	0.866	Reliable
Taxpayer Compliance (Y)	0.726	Reliable

Source : primary data processed, 2018

The reliability test results show all variables in the study have Cronbach Alpha coefficient > 0.70 , it can be concluded that all variables in this study were declared reliable.

Descriptive Statistic Analysis

Table 4.8
Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Variance
Taxregulations understanding	60	16	37	28.5000	4.51551	20.390
Taxpayer awareness	60	13	25	20.0333	2.89925	8.406
Tax sanctions	60	11	24	20.1667	2.91208	8.480
Tax authorities services	60	15	30	25.0500	3.28543	10.794
Religiosity	60	6	30	25.8333	3.62742	13.158
Taxpayer compliance	60	14	30	24.0333	3.32411	11.050
Valid N (listwise)	60					

Source : primary data processed, 2018

Table 4.8 shows that the number of respondents (n) is as much the tax regulation understanding variable has values ranging from 16 to 37 with an average of 28.5 and standard deviation of 4.51551 and variance of 4.51551. the taxpayer awareness variable has a value ranging from 13 to 25 with an average of 20.0333 and a standard deviation of 2.89925 and a variance of 8.406. Tax sanctions variables have values ranging from 11 to 24 with an average value of 20.1667 and standard deviation of 8.406 and variance of 8.480. The tax authorities services variable has a value between 15 to 30 with an average of 25.0500 and a standard deviation of 3.28543 and a variance of 10.794. The religiosity variable has values ranging from 6 to 30 with an average value of 25.8333 and a standard deviation of 3.62742 and variance 13.158. While the taxpayer compliance variable has values ranging from 14 to 30 with an average value of 24.0333 and standard deviation of 3.32411 and variance of 11.050.

Normality test

Tabel 4.9
Normality Test

No	Kolmogorov-Smirnov Z	Standard Value	Explanation
1	0.421	0.05	Normally distributed

Source : primary data processed, 2018

Based on Table 4.9 it can be seen that the Kolmogorov Smirnov Z value is $0.421 > 0.05$ so it can be concluded that the data is normally distributed.

Multicollinearity Test

Tabel 4.10
Multicollinearity Test

Variable	Tolerance Value	Base of Tolerance Value	VIF	Base Value of VIF	Explanation
Tax Regulations Understanding	0.421	> 0.10	2.376	< 10	Free from Multicollinearity
Tax Awareness	0.408	> 0.10	2.449	< 10	Free from Multicollinearity

Tax Sanctions	0.491	> 0.10	2.039	< 10	Free from Multicollinearity
Tax Authorities Services	0.572	> 0.10	1.748	< 10	Free from Multicollinearity
Religiosity	0.784	> 0.10	1.275	< 10	Free from Multicollinearity

Source : primary data processed, 2018

Based on table 4.11, it can be seen that the tolerance value > 0.10 and VIF value < 10, there is no multicollinearity.

Heteroscedasticity Test

Table 4.11
Heteroscedasticity Test

No	Variable	Significant Value	Alpha Significant	Heteroscedasticity
1	Tax regulations understanding	0.093	> 0.05	No
2	Taxpayer awareness	0.733	> 0.05	No
3	Tax sanctions	0.122	> 0.05	No
4	Tax authorities services	0.686	> 0.05	No
5	Religiosity	0.469	> 0.05	No

Source : primary data processed, 2018

Based on table 4.10 it can be seen that the probability value is greater than 5%, thus there is no heteroskedasticity in the variable.

Multiple Linear Analysis

Table 4.12
The result of Regression Test

Variable	B	Std. Error	T	Sig t	Explanation
(Constant)	-39.267	38.791			
Tax regulations understanding	0.281	0.136	2.064	0.044	Accepted

Taxpayer awareness	0.668	0.188	3.558	0.001	Accepted
Tax sanctions	0.334	0.15	2.234	0.03	Accepted
Tax authorities service	0.074	0.188	0.392	0.697	Rejected
Religiosity	0.094	0.119	0.795	0.43	Rejected
F	16.887				
Sig F	0.000				

Source : primary data processed, 2018

Based on table 4.12 the regression model is formulated as follows :

$$Y = -39.267 + 0.281 \text{ TRU} + 0.668 \text{ TA} + 0.334 \text{ TS} + 38.791$$

Simultaneous Regression Test (F test)

Based on Simultaneous Regression, obtained F-count value of 16.887 > F-table of 2.40 with probability (0.000) < α (0.05), Tax Regulations Understanding, Taxpayer Awareness, Tax Sanctions, Tax Authorities Service, and Religiosity simultaneously able to have positive effect for Taxpayer Compliance.

Partial Regression Test (t test)

Based on the t test that has been carried out in the multiple linear regression test, the direction and influence of each independent variable has been produced on the independent variable. Here are the results:

1) Hypothesis 1 Test Result

Based on partial regression test, the obtained t-count value is 2.064 > t-table of 2.004 with regression coefficient (beta) 0.281 with probability (0.044) < α (0.05), so it can be concluded that knowledge of taxation affects taxpayer compliance. This proves that the higher the knowledge of taxpayers influences taxpayers to obey in paying the tax in Sleman Regency.

2) Hypothesis 2 Test Result

Based on partial regression test, the obtained t-count value is 3.558 > t-table of 2.004 with regression coefficient (beta) 0.668 with probability (0.001) < α (0.05) it can

be concluded that the awareness of taxpayers has a significant positive effect on taxpayer compliance . This shows the higher awareness of taxpayers from taxpayers, the higher their compliance with paying boarding taxes in Sleman Regency.

3) Hypothesis 3 Test Result

Based on partial regression test, the obtained t-count value is 2.234 > t-table of 2.004 with regression coefficient (beta) 0.334 with probability (0.03) < α (0.05) it can be concluded that taxation sanctions have a significant positive effect on taxpayer compliance. This shows the higher strict tax sanctions given, the taxpayer will be more obedient to pay boarding tax in Sleman Regency.

4) Hypothesis 4 Test Result

Based on partial regression test, the obtained t-count value is 0.392 < t-table of 2.004 with regression coefficient (beta) 0.074 with probability (0.697) > α (0.05) it can be concluded that the quality of service of tax authorities does not have a significant positive effect on taxpayer compliance. This shows that the better the quality of tax authorities services, the more it will not be able to improve taxpayer compliance in Sleman Regency.

5) Hypothesis 5 Test Result

Based on partial regression test, the obtained t-count value is 0.795 < t-table of 2.004 with regression coefficient (beta) 0.094 with probability (0.43) > α (0.05) can be concluded that religiosity does not have a significant positive effect taxpayer compliance. This shows the more religious a taxpayer, it does not guarantee that it will be able to increase taxpayer compliance in Sleman Regency.

Determinant Coefficient Test (R^2)

Table 4.13

Determination Test Result

No	Variables	Adjusted R Square
1	Tax Compliance (Dependent)	0.574
2	Tax Regulations Understanding	
3	Tax Awareness	
4	Tax Sanctions	
5	Tax Authorities Services	
6	Religiosity	

The influence of taxpayer awareness, service quality, tax sanctions and knowledge of taxation simultaneously on taxpayer compliance is shown by the Adjusted R Square value of 0.574. That is, 57.4 % of taxpayer compliance can be influenced by the Tax Regulations Understanding, Taxpayer Awareness, Tax Sanctions, Tax Authorities Service, and Religiosity. While it could be influenced by other variables out of this research for about 43%

Tabel 4.14

Hypothesis Test Result Resume

No	Hypothesis	T- Calcu lation	T-table	Test Value Result	Sig	B	Explanation
1	Tax Regulations Understanding has positive effect to Taxpayer Compliance	2.064	>2.004	0.044	<0.05	0.281	Accepted
2	Taxpayer Awareness has positive effect to Taxpayer Compliance	3.558	>2.004	0.001	<0.05	0.668	Accepted
3	Tax Sanctions has positive effect to Taxpayer Compliance	2.234	>2.004	0.03	<0.05	0.334	Accepted
4	Tax Authorities Services has positive effect to Taxpayer Compliance	0.392	<2.004	0.697	<0.05	0.074	Rejected
5	Religiosity has positive effect to Taxpayer Compliance	0.795	<2.004	0.43	<0.05	0.094	Rejected

Source : primary data processed, 2018

CONCLUSION, SUGGESTION, AND LIMITATION

Conclusion

The conclusion that can be drawn from this research, are :

1. Tax regulations understanding has a positive effect on taxpayer compliance. This proves that having high tax knowledge affects taxpayers to obey paying their taxes
2. Taxpayer awareness has a positive effect on taxpayer compliance. This proves that every taxpayer who has high awareness and concern for the region and his country will voluntarily pay his taxes.
3. Tax sanctions have a positive effect on taxpayer compliance. This proves that the existence of tax sanctions are firmly able to force the taxpayer and remind them to obey in paying taxes.
4. Tax authorities services does not have a positive effect on taxpayer compliance. This proves that even though the tax officer provides good service, it will not necessarily lead to satisfaction and increase the motivation of Taxpayers to pay their taxes regularly and voluntarily.
5. Religiosity does not have a positive effect on taxpayer compliance. This proves that even though taxpayers have a high religious spirit, it does not affect the compliance of taxpayers to pay their taxes regularly and voluntarily.

Suggestions

There are some suggestions from this research, are :

1. For the Regional Government of Sleman Regency
in an effort to improve compliance with the boarding tax obligation in Sleman Regency, it is necessary to conduct socialization and several innovations so that it is obligatory to pay taxes. Because based on the results of this study the taxpayer is not obedient than other because of their obligation ignorance to pay taxes, but forget / not have time to pay taxes. In addition to the community, there are also many of them who think that there are still many other boarding taxpayers who have not paid the boarding tax so they choose not to pay boarding taxes as well. Therefore, it is necessary to have useful instruments to overcome these problems, both to overcome the problems that do not have time and problems that overcome the unwillingness of the community to pay their taxes.
2. For Taxpayers
This research can expand knowledge and understanding related to taxation, especially awareness of taxpayers, service quality, tax sanctions, and knowledge of taxation.

3. For Further Researchers

This study can be used as a source of thoughts, considerations, or reference material in further research in the same field, namely to look for other influences on taxpayer compliance. Then, it is expected that further research will be carried out using mix method in order to get more valid and numerous data. However, the further researcher also can add the variable and the scope of research.

Limitations

The limitations of this research are :

1. The research was only conducted in one regency, Sleman Regency, so it is expected that further research would be able to expand the research sample not only in Sleman Regency but also other cities.
2. At the time of distributing the questionnaire there were several respondents who filled out the questionnaire not seriously so that their choice of answers was sometimes not in accordance with the actual situation.
3. The distribution of questionnaires in this study is only done to taxpayers who are in their boarding houses and do not distribute them to taxpayers who are not in their boarding houses, so that the number of samples that can be used in this study is relatively low.

REFERENCES

- Ajzen, I., 2005, "*Attitude. Personality and Behavior*", Second Edition. New York.
- Albana., 2010, *Atribution Theory*, <http://albana19.blogspot.co.id/2010/01/attribution-theory-harold-kelley-1972.html>. Diakses pada 15 april 2017 pk 16.30 WIB.
- Alfiah, I., 2014, "Kesadaran Perpajakan, Sanksi Pajak, Sikap Fiskus, Lingkungan Pajak, Pengetahuan Peraturan Pajak, Persepsi Efektifitas Sistem Perpajakan, Kemauan Membayar Pajak Terhadap Kepatuha Wajib Pajak Orang Pribadi Di DPPKAD Purwodadi", *Skripsi* Fakultas Ekonomi Universitas Muria Kudus.
- Amalia, R., dkk., 2016, "Pengaruh Pengenaan Sanksi Administrasi Dan Kesadaran Wajib Pajak Terhadap Tingkat Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi pada Kantor Samsat Kabupaten Bengkalis Riau)", *Jurnal Administrasi Bisnis (JAB)*. Vol. 31 No. 1 Februari 2016.
- Andalas., 2013, "Pemberlakuan Pajak Kos-kosan bukan dikawasan Pendidikan", <http://www.gentaandalas.com/pemberlakuan-pajak-kosan-kosan-bukan-dikawasanpendidikan>. Diakses 9 Agustus 2017.
- Arum, H.P., 2012, "Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus, dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi yang Melakukan Kegiatan Usaha Dan Pekerjaan Bebas Diwilayah KPP Pratama Cilacap", *Skripsi* sarjana fakultas ekonomika dan bisnis Universitas Diponegoro.
- Aryobimo, T.P., 2012, "Pengaruh Persepsi Wajib Pajak tentang Kualitas Pelayanan Fiskus terhadap Kepatuhan Wajib Pajak dengan Kondisi Keuangan Wajib Pajak dan Preferensi Risiko sebagai Variabel Moderating (Studi Empiris terhadap Wajib Pajak Orang Pribadi di Kota Semarang)", *Dipenegoro Journal of Accounting*, Volume 1, No. 1.
- Boediono, B., 2003, "Pelayanan Prima Perpajakan ", Rineka Cipta: Jakarta.
- Ekawati, dan Endro., 2008, "Survey Pemahaman dan Kepatuhan Wajib Pajak Usaha Kecil dan Menengah di Kota Yogyakarta", *Jurnal Teknologi dan Manajemen Informatika*. Vol. 6.
- Fuadi, A.O., dan Yenni, M., 2013, "Pengaruh Kualitas Pelayanan Petugas Pajak, Sanksi Perpajakan dan Biaya Kepatuhan Pajak Terhadap Kepatuhan Wajib Pajak UMKM", *Tax & Accounting Review*, Vol.1, No.1 Program Akuntansi Pajak Program Studi Akuntansi Universitas Kristen Petra.
- Ghozali, I., 2011, "Aplikasi Analisis Multivariate dengan Program SPSS ", Semarang: Badan Penerbit Universitas Diponegoro.
- Gunadi., 2005, "*Indonesian Taxation; A Reference Guide*", Jakarta: Multi Utama Publishing.
- Gusfahmi., 2015, "Pajak menurut Syari'ah", <http://www.pajak.go.id/content/article/pajak-menurut-syariah>., Diakses 21 januari 2018.

- Haluan., 2016, “Disamakan dengan Pajak Hotel, Pemilik Rumah Kos Keberatan”, <http://harianhaluan.com/news/detail/60189/disamakan-dengan-pajak-hotel-pemilik-rumah-kos-keberatan..> Diakses 22 Juli 2017.
- Harjanti, P.A.Z., 2012, “Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus, dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi yang Melakukan Kegiatan Usaha dan Pekerjaan Bebas (Studi di Wilayah KPP Pratama Cilacap)”, *Diponegoro Jurnal of Accounting*. Vol. 1 No. 1.
- Hernyanto, M., dan Toly, A.T., 2013, “Pengaruh Kesadaran Wajib Pajak, Kegiatan Sosialisasi Perpajakan, dan Pemeriksaan Pajak terhadap Penerimaan Pajak Penghasilan di KPP Pratama Surabaya Sawahan”, *Tax & Accounting Review*, Vol.1 No.1.
- Hutagaol, J., 2007, “Perpajakan Isu-isu Kontemporer”, Jakarta: Graha Ilmu.
- Iraningsih, E., 2015, “Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus dan Sanksi Administrasi Pajak Terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor (PKB)”, *Jurnal Universitas PGRI Yogyakarta*.
- Irianto, S.E., 2005, *Politik Perpajakan: Membangun Demokrasi Negara*, Yogyakarta: UII Press.
- Jatmiko, A., 2006, “Pengaruh Sikap Wajib Pajak pada Pelaksanaan Sanksi Denda, Pelayanan Fiskus, dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak Studi Empiris Terhadap Wajib Pajak Orang Pribadi di Kota Semarang”, Universitas Diponegoro: Tesis Megister Akuntansi.
- Kementrian Keuangan Republik Indonesia, Keputusan Menteri Keuangan No.544/KMK.04/2000, 2015 <http://www.kemenkeu.go.id/>. Diakses 28 mei 2017 pk 14.35 WIB.
- Kusuma, A., dan Supadmi, N. L., 2016, “Pengaruh Kesadaran, Kualitas Pelayanan, Sanksi dan Pemahaman Peraturan Perpajakan pada Kepatuhan Wajib Pajak Hotel”, *E-Jurnal Akuntansi Universitas Udayana*, Vol. 17 No. 1.
- Kusuma, S.F., dan Wijaya, R.M., 2014, “Faktor-Faktor Yang Mempengaruhi Kemauan Untuk Membayar Pajak Wajib Pajak Orang Pribadi Yang Melakukan Pekerjaan Bebas (Studi Kasus Pada Kpp Pratama Karanganyar)”, *Skripsi Univeristas Muhammdiyan Surakarta*
- Lestari, N.W.C., 2016, “Faktor – Faktor Yang Memengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Kasus Samsat Kabupaten Kepulauan Selayar)”, *Skripsi Fakultas Ekonomi Dan Bisnis Universitas Hasanuddin Makassar*.
- Manik asri, W., 2009, “Pengaruh Kualitas Pelayanan, Biaya Kepatuhan Pajak, dan Kesadaran Wajib Pajak pada Kepatuhan Pelaporan Wajib Pajak Badan yang Terdaftar di Kantor Pelayanan Pajak Madya Denpasar”, *Skripsi Jurusan Akuntansi Pada Fakultas Ekonomi Universitas Udayana*.
- Mardiasmo., 2009, *Perpajakan Edisi Revisi Tahun 2009*, Andi offset, Yogyakarta.

- Mardiasmo., 2011, *Perpajakan Edisi Revisi*, Andi offset, Yogyakarta.
- Muliari, dan Setiawan., 2010, “Pengaruh Persepsi Tentang Sanksi Perpajakan Dan Kesadaran Wajib Pajak Pada Kepatuhan Pelaporan Wajib Pajak Orang Pribadi Di Kantor Pelayanan Pajak Pratama Denpasar Timur”, *Journal Universitas Udayana*.
- Mutia, S.P.T., 2014, “Pengaruh Sanksi Perpajakan, Pelayanan Fiskus, Dan Tingkatak Pemahaman Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Empiris pada Wajib Pajak Orang Pribadi yang terdaftar di KPP Pratama Padang)”, *Skripsi*. Fakultas Ekonomi Universitas Negeri Padang.
- Nugroho, A., 2006, “Pengaruh Sikap Wajib Pajak pada Pelaksanaan Sanksi Denda, Pelayanan Fiskus dan Kesadaran Perpajakan terhadap Kepatuhan Wajib Pajak (Studi Empiris terhadap Wajib Pajak Orang Pribadi di Kota Semarang)”, *Tesis. Magister Akuntansi Program Pascasarjana Universitas Diponegoro*.
- Nurmantu, S., 2003, *Pengantar Perpajakan*, Granit, Jakarta.
- Peraturan Daerah Kota Padang Nomor 8 Tahun 2011 Tentang Pajak Daerah.
- Peraturan Daerah Kota Padang Nomor 23 Tahun 2012 Tentang Pengelolaan Rumah Kos.
- Peraturan Pemerintah Nomor 91 Tahun 2010 Tentang Jenis Pajak Daerah Yang Dipungut Berdasarkan Penetapan Kepala Daerah Atau Dibayar Sendiri Oleh Wajib Pajak.
- Punarbhawa, I.G., dkk., 2013, “Pengaruh Reformasi Administrasi Perpajakan Dan Pengetahuan Perpajakan Terhadap Tingkat Kepatuhan Pengusaha Kena Pajak (PKP)”, *E-Jurnal Akuntansi Universitas Udayana* 5.2 (2013): 381-397.
- Putri, A.R.S., dan Jati, I.K., 2012, “Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam Memabayar Pajak Kendaraan Bermotor di Denpasar”, *Jurnal Akuntansi. Universitas Udayana*. Bali.
- Rahayu, S.K., 2010, *Perpajakan Indonesia Konsep & Aspek Formal*. Graha Ilmu, Yogyakarta.
- Rahman, A., 2010, “Panduan Pelaksanaan administrasi Perpajakan untuk Karyawan, Pelaku Bisnis, dan Perusahaan”, Bandung: Nuansa.
- Rahmanto, B.W., 2015, “Pengaruh Pemahaman Peraturan Pajak, Sanksi Denda, dan Kesadaran Wajib Pajak, terhadap Kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Yogyakarta Pada Tahun 2014”, *Skripsi*. Jurusan Akuntansi Fakultas Ekonomi Universitas negeri Yogyakarta.
- Ramadhan, M.H., 2013, Pidana Pajak dan Pemiskinan Pelaku Korupsi, <http://www.pajak.go.id/content/article/pidana-pajak-dan-pemiskinan-pelaku-korupsi/> Diakses pada 22 Juli 2017 pk 10.11 WIB.
- Robbins, S.P., dan judge., 2008, *Perilaku organisasi*, Edisi 12, Salemba Empat, Jakarta.

- Ruyadi, M.K., 2009, "Dampak Persepsi Tanggung Jawab Sosial Perusahaan Terhadap Manajemen Perpajakan", *Jurnal Akuntansi dan Bisnis*, Malang: Fakultas Ekonomi Universitas Brawijaya.
- Safri, R.D., 2013, "Pengaruh Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Yang Melakukan Pekerjaan Bebas (Studi Di Wilayah Kpp Pratama Yogyakarta)", *Skripsi Fakultas Ekonomi Universitas Negeri Yogyakarta*.
- Sekaran, U., 2009, *Research Methods for Business : Metodologi Penelitian untuk Bisnis*, Edisi 4. Buku 1. Salemba Empat, Jakarta.
- Sekaran, U., 2010, *Metodelogi Penelitian*, Salemba Empat, Yogyakarta.
- Siahaan, M.P., 2013, *Edisi Revisi Pajak Daerah & Retribusi Daerah*. RajaGrafindo Persada, Jakarta.
- Siti, R., 2009, *Perpajakan Teori dan Kasus*, Edisi Kelima, Salemba Empat, Jakarta.
- Suhartono, I., 2010, *Metode Penelitian Sosial Suatu Teknik Penelitian Bidang Kesejahteraan Sosial dan Ilmu Sosial Lainnya*. PT Remaja Rosdakarya, Bandung.
- Sugiyono., 2010, *Metode Penelitian Kuantitatif Kualitatif & RND*, Alfabeta, Bandung.
- Supadmi., 2009, *Meningkatkan Kepatuhan Pajak Melalui Kualitas Pelayanan*. *Jurnal Akuntansi dan Bisnis*. AUDI Vol. 2
- Supriyati, dan Hidayati, N., 2008, *Pengaruh Pengetahuan Pajak dan Persepsi Wajib Pajak Terhadap Keptuhan Wajib Pajak*. STIE Perbanas, Surabaya.
- Tahar, A. dan Sandy, W. 2011. "Pengaruh Persepsi Wajib Pajak Atas Pelayanan KPP, Sanksi Perpajakan dan Pengetahuan Atas Penghasilan Kena Pajak Terhadap Kepatuhan Wajib Pajak (Penelitan pada Wajib Pajak Orang Pribadi Kantor Pelayanan Pajak Orang Pribadi KPP Pratama Bantul)". *Jurnal Akuntansi dan Investasi*. Vol.12 No. 2 Juli 201.
- Tahar, A. dan Rachman, A. K. 2014. "Pengaruh Faktor Internal dan Faktor Eksternal Terhadap Kepatuhan Wajib Pajak". *Jurnal Akuntansi dan Investasi*. Vol 15 No 1.
- Tene, 2016, "Pengaruh Pemahaman Wajib Pajak, Kesadaran Pajak, Sanksi Perpajakan Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak (Studi Empiris pada Wajib Pajak Orang Pribadi Yang Terdaftar di KPP Pratama Manado)", *Jurnal Riset Ekonomi Manajemen Bisnis dan Akuntansi (EMBA)*. Vol. 5 No. 2 Juni 2017
- Tiraada, T.A.M., 2013, "Kesadaran Perpajakan, Sanksi Pajak, Sikap Fiskus Terhadap Kepatuhan WPOP Di Kabupaten Minahasa Selatan", *Jurnal EMBA* Vol.1 No.3.
- Undang-undang Republik Indonesia, Nomor 16 Tahun 2009 Tentang Ketentuan Umum dan Tata Cara Perpajakan.

- Undang-undang Republik Indonesia, Nomor 28 Tahun 2009 Tentang Pajak Daerah Dan Retribusi Daerah.
- Undang-undang Republik Indonesia, Nomor 17 Tahun 2000 Tentang Pajak Penghasilan, Jakarta: Salemba Empat.
- Widayati, dan Nurlis., 2010, "Faktor-Faktor Yang Mempengaruhi Kemauan Untuk Membayar Pajak Wajib Pajak Orang Pribadi Yang Melakukan Pekerjaan Bebas (Studi Kasus Pada Kpp Pratama Gambir Tiga)", *Makalah Simposium Nasional Akuntansi XIII*. Purwokerto.
- Yulianawati, N., dan Hardiningsih, P., 2011, "Faktor- Faktor Yang Mempengaruhi Kemauan Membayar Pajak", *Jurnal Dinamika Keuangan dan Perbankan* Vol. 3 No. 1 . Universitas Stikubank, Semarang.
- Winerungan, O.L., 2013, "Sosialisasi Perpajakan, Pelayanan Fiskus dan Sanksi Perpajakan terhadap kepatuhan WPOP di KPP Manado dan KPP Bitung", *Jurnal EMBA*, Vol.1 No.3.
- Witono., 2008, "Peranan Pengetahuan Pajak Pada Kepatuhan Wajib Pajak", *Jurnal Akuntansi dan Keuangan*: 96-2